

UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF WEST VIRGINIA

**FILED**

MAY 02 2024

U.S. DISTRICT COURT- WVND  
MARTINSBURG, WV 25401

UNITED STATES OF AMERICA,

,

Criminal No.

3:24 CR 21

v.

Violations:

18 U.S.C. § 371

AIMEE M. PETERS and MARK L.  
PETERS,

Defendants.

**INFORMATION**

The United States Attorney charges:

**GENERAL ALLEGATIONS**

At all relevant times:

1. The Internal Revenue Service (“IRS”) was an agency within the Department of the Treasury responsible for administering and enforcing the tax laws of the United States and collecting taxes owed to the Treasury of the United States by its citizens and other entities.

2. Defendants **AIMEE M. PETERS** and **MARK L. PETERS** have been married since 1997, and are residents of Berkeley County, West Virginia, within the Northern District of West Virginia.

3. Pizza Oven is a restaurant in Inwood, West Virginia, within the Northern District of West Virginia, that has operated under three different parent entities since it opened in 2006.

4. Pizza Oven opened under the name “MARK PETERS DBA PIZZA OVEN” in 1996 and

operated under this name until in or about October of 2008.

5. Between its initial opening and its first apparent change in ownership, defendants **AIMEE M. PETERS** and **MARK L. PETERS** failed to pay unemployment taxes, resulting in the filing of federal tax liens for years ranging from tax year 1996 to 2007.

6. In October of 2008, the restaurant began operating as “MERELY MULLIGAN DBA PIZZA OVEN” with sole registered member Debra S. Myers, defendant **AIMEE M. PETERS**’ mother.

7. Debra S. Myers provided accounting services, but was not involved in the day-to-day operation of the business, and directed the profits of the business to defendants **AIMEE M. PETERS** and **MARK L. PETERS**.

8. After Debra S. Myers’ death in August of 2019, Pizza Oven began to operate as “HOBIE TUCKER LLC DBA PIZZA OVEN,” with the sole registered member, defendant **AIMEE M. PETERS**.

9. Throughout all apparent ownership changes, defendants **AIMEE M. PETERS** and **MARK L. PETERS** controlled, operated, directed, and profited from the business Pizza Oven.

10. Pizza Oven maintained business accounts at PNC Bank and United Bank, which received the profits of the business. These profits were withdrawn via ATM cash withdrawals and checks to defendant **AIMEE M. PETERS** and were ultimately routed to defendant **AIMEE M. PETERS** accounts for the personal use of defendants **AIMEE M. PETERS** and **MARK L. PETERS**.

11. Defendants **AIMEE M. PETERS** and **MARK L. PETERS** operated Pizza Oven and received gross receipts and net income as follows:

<b>Tax Year</b>	<b>Gross Receipts</b>	<b>Net Income</b>
2017	\$607,364.55	\$160,510.54
2018	\$739,471.93	\$285,521.06

2019	\$841,361.53	\$387,978.59
2020	\$434,202.24	\$73,419.98
2021	\$475,355.42	\$74,683.63
<b>Total:</b>	<b>\$3,097,755.67</b>	<b>\$982,113.80</b>

12. Since 2019, defendant **AIMEE M. PETERS** has operated a lifestyle “coaching” business, “Dragonfly Health LLC,” as an independent contractor for Optavia Health, which provides diet and nutrition services. Through tax years 2019 through 2021, defendant **AIMEE M. PETERS**, individually and as Dragonfly Health LLC, received unreported income totaling \$251,441.80.

13. During the time period of the conspiracy alleged herein, defendant **MARK L. PETERS** has operated a business, “Allied Light and Sound,” through which he provides disc jockey services, and has provided and received an income for information technology support work. For tax years 2017 through 2021, **MARK L. PETERS**, individually and as Allied Light and Sound, received unreported income totaling \$39,202.79.

14. Defendants **AIMEE M. PETERS** and **MARK L. PETERS** failed to file U.S. Individual Income Tax Returns for tax years 2017, 2018, 2019, 2020, and 2021.

15. No filings were made with the IRS for Pizza Oven – under either MERELY MULLIGAN LLC DBA PIZZA OVEN or HOBIE TUCKER LLC DBA PIZZA OVEN – for tax years 2017, 2018, 2019, 2020, and 2021.

16. Through the conspiracy alleged herein, defendants **AIMEE M. PETERS** and **MARK L. PETERS** concealed \$1,272,758.39 in income for tax years 2017 through 2021.

**COUNT ONE**

(Conspiracy to Obstruct or Impede the Internal Revenue Service)

*The Conspiracy*

1. The factual allegations contained in the General Allegations section are incorporated herein by reference as if set out in full.

2. From in or about 2017, the exact date unknown, to in or about 2021, within the Northern District of West Virginia, and elsewhere, defendants **AIMEE M. PETERS** and **MARK L. PETERS** did unlawfully, voluntarily, intentionally, and knowingly conspire, combine, confederate, and agree together and with each other to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful Government functions of the Internal Revenue Service of the Treasury Department in the ascertainment, computation, assessment, and collection of income taxes.

3. The defendants **AIMEE M. PETERS** and **MARK L. PETERS** sought to accomplish the objects of the conspiracy through the following manners and means, among others:

- a. By using business accounts to filter Pizza Income's profits into defendant **AIMEE M. PETERS'** personal accounts.
- b. By using nominee names to operate Pizza Oven, to conceal both their income and the true ownership of the business.
- c. By deliberately failing to file personal income tax returns for tax years 2017, 2018, 2019, 2020, and 2021, thereby concealing their personal income.
- d. By providing false information to an accountant for use in preparing Forms 4868, Application for Extension of Time to File U.S. Individual Income Tax Returns.

*Overt Acts*

4. In furtherance of the conspiracy, and to affect the objects thereof, the following overt acts were committed in the Northern District of West Virginia:

5. From in or about October of 2008 to in or about October of 2019, defendants **AIMEE M. PETERS** and **MARK L. PETERS** operated Pizza Oven as “MERELY MULLIGAN DBA PIZZA OVEN.” Specifically, registration documents list Debra S. Myers as the sole member and organizer of the business; despite this, defendants **AIMEE M. PETERS** and **MARK L. PETERS** continued to operate the business, file employment tax returns, and receive the profits of the business. During this period of time, defendant **AIMEE M. PETERS** signed Forms 941 and Forms 940 for Pizza Oven as the “manager” or “owner” of Pizza Oven.

6. On or about April 29, 2021, defendants **AIMEE M. PETERS** and **MARK L. PETERS** filed a Form 4868, Application for Extension of Time to File U.S. Individual Income Tax Return (“TY 2020 Form 4868”), with the Internal Revenue Service in which they estimate their tax liability for 2020 as \$3,600.00, and list total 2020 payments of \$3,600.00. The TY 2020 Form 4868 was prepared by accountant M.W., based on incomplete and inaccurate information provided by defendants **AIMEE M. PETERS** and **MARK L. PETERS**. Defendants **AIMEE M. PETERS** and **MARK L. PETERS** had made no payments to the IRS and the total tax liability for tax year 2020 was, in reality, approximately \$40,000.00.

7. On or about August 29, 2022, defendant **AIMEE M. PETERS** did knowingly and willfully make false statements and representations during the course of an interview with an IRS Criminal Investigations Special Agent conducting an official investigation regarding their tax returns. Defendant **AIMEE M. PETERS** falsely stated that:

- a. During the time that Debra S. Myers was the owner of Pizza Oven, that defendant **AIMEE M. PETERS** was not paid for working there. Defendant **AIMEE M.**

**PETERS** stated that her mother loaned her money from time to time, but never a significant amount. Financial records indicate that, in 2017, Pizza Oven issued **AIMEE M. PETERS** checks in the amount of \$556,000.16, in 2018, checks in the amount of \$695,383.61, and in 2019, checks in the amount of \$798,848.29.

- b. She did not know where the numbers for estimated tax liability and payments listed in the defendants' TY 2020 Form 4868 filed with the IRS came from. Records obtained from accountant M.W. and evidence seized during the execution of a search warrant indicate that defendants **AIMEE M. PETERS** and **MARK L. PETERS** provided the information to M.W. and were advised to review the TY 2020 Form 4868 to ensure that there were no omissions or misstatements.

8. Following the death of Debra S. Myers in or about August of 2019, checks from the Pizza Oven business account continued to be written in Debra S. Myers' name and with her signature. During tax years 2019 and 2020, defendant **AIMEE M. PETERS** deposited or presented to the bank one hundred and ninety-two checks, totaling \$392,897.61, dated after Debra S. Myers' death.

All in violation of Title 18, United States Code, Section 371.

A true bill,

  
WILLIAM IHLENFELD  
United States Attorney

Eleanor F. Hurney  
Assistant United States Attorney